



# WESTLAKE BOYS HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 37

**Principal:** Mr David Ferguson

**School Address:** 30 Forrest Hill Road Takapuna Auckland 0620

**School Phone:** 09 410-8667

**School Email:** [office@westlake.school.nz](mailto:office@westlake.school.nz)

#### Members of the Board

Name	Position	How Position Gained		Term Expired/ Expires
Mr Andrew Nicoll	Chair Person	Elected	Commercial Lawyer	1/09/2025
Mr Archilles Yeoung	Student Rep	Elected	Student	1/10/2025
Mr Brad Coetzee	Staff Rep	Elected	HOD Social Sciences	1/09/2025
Mr Brad Norman	Parent Rep	Co-Opted	Chief Data and Digital Officer	1/09/2025
Mr Chase Zheng	Parent Rep	Elected	Engineer	1/09/2025
Mr David Ferguson	Headmaster		Headmaster	
Mrs Danielle Grant	Parent Rep	Elected	Deputy Chair	1/11/2026
Mrs Erin Davies	Parent Rep	Co-Opted	Lawyer	1/09/2025
Mr Jimmy O'Brien	Parent Rep	Co-Opted	General Manager	1/11/2026
Ms Melinda Illes	Parent Rep	Elected	Principal	1/09/2025
Mr Paul Mahan	Parent Rep	Co-Opted	Accountant	1/09/2025
Mr Stephan Bendall	Parent Rep	Co-Opted	General Counsel/General Manager	1/09/2025
Mr Thomas Raybould	Student Rep	Elected	Student	1/10/2024

**Accountant / Service Provider:** Judith Clough

# Westlake Boys High School

## Annual Financial Statements

For the year ended 31 December 2024

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# Westlake Boys' High School Headmaster's Annual Report

For the year ended 31 December 2024

Tihei mauri ora

E ngā mana, e ngā reo, e ngā karangatanga maha

Nau mai, haere mai, whakatau mai

Tēnā koutou, tēnā koutou, tēnā tatou katoa

Welcome to Westlake's 62<sup>nd</sup> and my 15th and final Headmaster's Annual Report.

I can still remember the first time I attended a Westlake Prizegiving in 2003 at the Assembly of God Church, which is now where a building of luxury apartments sit at the end of Barrys point road, on Esmonde Road. My job was to drive some of the trophies down there after I'd cleaned them. We had no auditorium then, so everyone had to bus down there every year.

A lot has changed in those 21 years and some things haven't. Same, same but different. Most importantly we are still a proud and successful school for boys because boys' education is a thing. It's different to a co-ed education or a girls' education. I've been in Sydney this week doing my last piece of work for the International Boys' Schools Coalition. While I was there it was announced that three state boys' schools in Sydney were about to turn co-ed next year and that the schools had no say in it. It was a decision made by the state government. A political decision. We should be very grateful that we can choose to determine what our school looks like and how big we want it to be. Long may that autonomy continue, and we should never take it for granted. We have a lot of freedom in New Zealand as far as our schools are concerned.

Today marks my 15th and final appearance at this incredible prizegiving at this incredible school. And I am excited. This time next year, someone else will be standing in this spot. I can't help but be reflective; a little sentimental. Fifteen years ago, I was honoured and humbled to step into this role and serve our community. I had a plan and together we started to influence the direction in which our school was heading. We've made some good progress.

Congratulations to all of you on another brilliant year. Twelve months ago we speculated about how 2023 would end. Well, it ended up being the best year in Westlake's history – it was remarkable.

We achieved the most ever scholarships by any school – 256. We also had the top student in New Zealand for the third time in ten years, another record. Congratulations again to Andy Tao.

We gained our most ever New Zealand sports titles and the most ever in the top three. So, we were New Zealand's top sporting school and then World Rugby Champions to top it off.

Westlake Boys High School was the top Music school in Auckland with Westlake Girls High School, top drama School in Auckland with Westlake Girls, the host of the annual IBSC Conference. But 2024 has been another year to remember and it's not finished yet. We have achieved more New Zealand titles – including Softball for the first time in 40 years, swimming again, distance running again. touch rugby for the first time.

Music and Drama again were superb, and our boys outperformed all other schools in Auckland.

Along with that, our pass rates of 95% for NCEA Level 1, 98% NCEA Level 2 and 98% for NCEA Level 3 at the start of this year were right up there once again. We currently have the biggest roll size we've ever had, and Excellence everywhere to be seen.

But all of these achievements come and go, just like the boys who attend and the people who work here. They make great stories at the time and help us build on our reputation as our school grows older and we all create legacies. Those of you in Years 9 and 10 should be asking yourself – what can I do to make Westlake better, what can I do so that when I leave, the school is even better than when I joined and how we will be remembered?

What makes you original is a critical part of this.

Joseph Campbell said “The privilege of a lifetime is being who you are”. Don't try to be someone else, be the best version of you and being original is critical to making this possible.

Joseph Campbell also said “A hero is someone who has given his or her life to something bigger than oneself”. So remember when I've gone next year, to keep volunteering, keep being a pleasure to have around and keep making Westlake a better place.

Consistency, kindness and culture.

These are three of the things that I'm most proud of as far as my time at Westlake Boys High School is concerned. We are consistently now one of the best schools in New Zealand across the board, not just occasionally, and our culture is terrific because we have great boys – great staff – and parents and whanau who trust us. When the Education Review Office told us we were a kind school, I have never felt prouder.

The three words on our sports posters around school this year 'Better Never Stops' should serve as inspiration for all of you every single day. Whenever you achieve something, big or small, notice it, feel happy about it and then move on to the next difficult thing, and as I said in my final assembly, keep doing the hard things that you don't like doing. At the moment it's studying for exams. Soon it will be making sacrifices over the summer, getting fit, helping out, putting your phone away. Next year it will be more of the same but harder. It prepares you for life. Every day we face these opportunities to do the hard stuff or avoid it.

I want to pay tribute today to some special people. I want to start with our Board Chair, Andrew Nicoll who steps down as Board Chair at the end of this year. I have worked closely with Andrew for nine years now. Imagine having someone in your life who you can call any time and say, 'what do you think?'. Leadership isn't about being the boss and making all the decisions because you think you know best. It's about having the humility and wisdom to accept that by asking others for advice, only then can you feel comfortable about being more likely to being closer to being right.

With 2700 boys in our school and 250 staff, sometimes interesting and new things happen. Andrew has been an absolute rock for me over the last nine years. He is compassionate, thoughtful, incredibly generous with his time, supportive and he never ever panics. That's a great piece of advice for anyone. Never panic, it doesn't help. And most importantly he loves our school. Andrew – thank you for the hundreds of hours you have dedicated to our school. You have made a huge difference and please know that your work has mattered.



If Andrew has been a rock for me and my Westlake big brother, the person who has been my big sister has had to put up with me every day for more than 13 years now. She has also been at Westlake for more than 20 years. Whatever you end up doing in life, if you can find someone who you work the closest with, who is exactly how you would want that person to be, then you've struck gold. In close to 3000 days working together, we've never fallen out, I've never seen her get flustered and whoever I've seen her interact with, she has always been the same – helpful, positive, a can-do attitude, smiling and kind. The perfect ambassador for Westlake and the perfect person to work with. One of the nicest, kindest and most capable people I have ever met. My Executive Assistant Sandra White leaves Westlake in April next year and this is my last chance to pay tribute to her. Any success I have had and any impact I have had on Westlake is due to Sandra being by my side and Andrew being on the end of the phone.

So, if you ever leave New Zealand and embark on a career where you must lead, find a big brother and a big sister. You'll be better off for it. Sandra, you are simply wonderful. I've loved working with you. I love you. I'm going to miss you. Thank you.

To our staff, the 2024 staff at Westlake is the best we've had in my time here. So many great people who are so generous with their time, so talented, so willing to help each other and to do their best for our boys. Boys, you are so lucky to attend a school where the people who work here all want you to be successful and care so much about you.

Colleagues – keep up the great work next year and thank you for all of your support, collegiality and dedication. I know you have a hard job; I know we have high expectations of you. You don't get paid anywhere near enough. All I can do is thank you on behalf of the thousands of thousands of boys you have impacted on and influenced.

To our Executive Leadership Team – thank you. Again, the best team we have had in my time here. Thank you for the amazing work, and extra work, that you do every week.

To those who are leaving – thank you for your service and best wishes with your new adventures. Honorable mentions to those who have given five or more years' service to Westlake.

- Jane Anderson: 17 years (May 2007)
- Lucy Anderson: 8 years (Jan 2017)
- Cameron Wilson: 7.5 years (Jul 2017)
- James Park: 7.5 years (Jan 2018)
- Tara Heta: 7 years (Feb 2018)
- Tim Hardie: 5.5 years (Jan 2019)
- Jessica Pawley Copping: 5 years (Jan 2020)

To the Board that I currently work with and the previous Boards I have worked with. Thank you for all of the consistent, positive and generous support of the work we've done and of course, of our school. Communities and schools thrive when talented, service-minded people put their hands up and say they want to help, to give something back and to make a difference. All of these people over the years have been busy people with big jobs and other things they could have been doing. Instead, they prioritized Westlake and our boys. Thank you.

To our PTA. Well done and thank you. Tens of thousands of dollars, year after year has made a huge difference to what we can offer and achieve. Your support of our staff and our boys has been extraordinary. Bravo to all of you. The PTA morning tea is an event to behold. Long may it continue.

And to our Old Boys and Foundation Board. I hope you feel proud of your old school – once the little school on the hill at 30 Forrest Hill Road that began in 1962 and has now turned into New Zealand's biggest boys' school. Our school is held in high regard across New Zealand and is known across the boys' school network all over the world. But better never stops so the job of everyone here who is coming back next year is to keep building on what we've achieved, keep creating memories and keep Westlake as one of the best schools in the country. All I want is for this school to keep getting

The statistics around boys across the world are heading in the wrong direction. Less boys engaging and therefore more failing at school, less boys going to university, more boys staying at home for longer, more boys becoming isolated, more boys with mental health problems.

What I see here with Westlake Boys is not what I hear and read about with boys around the world. I see motivated, happy, connected, talented, friendly, amazing, positive, and excellent boys. Boys who love their school and their mates. Boys who accept and embrace difference, diversity and the challenges that they encounter.

This is Westlake Boys where the brotherhood is strong and where we all gather in this wonderful hall and feel like we are part of something bigger than any one of us. The names on the walls remind us of the boys who were here before us. The boys who achieved things here and earned the right to have their time here are commemorated forever

I am so proud that my name is on those walls. To make that possible I had to work here for 15 years. I went on to make it 21 and a half years.

My next challenge is a big one. If I can meet that challenge, it will be because of what I learned here. By being surrounded by inspiring and brilliant people Adults and boys.

Who knew that a school could become something so special in your life. 21 years ago, I saw an advert on a website for a job on the other side of the world - I got in touch and my life changed. Forever, for the better. Thank you to our former Headmaster Jim Dale for taking a chance on me and for believing in me. I love this place; I have loved it since the minute I arrived. The people, the culture, the hard work, the humour, the diversity, the progress, the changes, the stories and now the memories. all good ones.

Boys laughing, me crying, wonderful colleagues past and present, unbelievable music and drama performances, Westlake becoming a proud and constant presence at Polyfest, hosting Te Ahurea, launching Rūmaki. So many victories and defeats, the whole school haka on the field to Christchurch Boys the day after the earthquake, the silence in the auditorium when we'd tragically lost Westlake boys in the worst possible circumstances, the COVID years when the show carried on even when nobody was here, the jubilation of the trophies and the devastation of the near misses. The week when all of the boys' schools from all over the world came to Forrest Hill and Westlake. Filling buckets of water in the floods with my colleagues, improving our facilities, 1000 assemblies, seeing boys at their very best and sometimes at their worst.

Looking out of my window and seeing the archway, the sun rising over Rangitoto, boys walking into school for another day and then leaving at the end of it.

In the words of Sam Viskovich our Deputy Head Boy and Sports Captain from 2011, "We are Westlake, We are Champions".

Virtute Experiamur.

Wake up early, work hard, be nice to people.

Ka kite ano.

**David Ferguson**  
**Headmaster**

# **Westlake Boys' High School**

## **Chairman's Annual Report**

For the year ended 31 December 2024

This year has in many ways been a quieter year than the last few, but still with some frustrations, a surprise and a lot of hard work from the Board members.

It has been wonderful from an operational point of view to have a year uninterrupted by external problems such as Covid 19. A year that from a school point of view has run largely according to plan shouldn't seem so unusual that it deserves to be commented on – but here we are. I'll leave the Headmaster to give a summary of the school's educational, cultural and sporting performance – but again it has been an exceptional year on all fronts organised by a very talented team of staff and volunteers, without whom Westlake Boys wouldn't be the school we all enjoy so much.

In my report last year I looked forward to progress being made on a number of property projects including a new music and drama suite and refurbishments to our now 62 year old Nelson Blocks. Sadly this year has been one of frustration and inaction, the blame for which can be largely laid at the door of the Ministry of Education.

The Board has been in a position to get underway on the development of the new music and drama suite for some time. The school is looking to fully fund that project itself, but needs Ministry sign-off before it can get underway. However, despite the school not needing any support from the Ministry for this project, approval has still not been received at the time of writing some months after it was sought. We continue to wait.

Similar frustrations have been experienced with the refurbishment of the Nelson blocks. Despite the school presenting more cost efficient and usable plans to the Ministry nothing has been done. Our students and staff continue to have to operate in substandard, decaying surroundings when with a little proactive support from the Ministry positive changes could be made. We continue to wait.

It really is commendable that our students and staff continue to perform to the extremely high level that they do, despite the unfortunate property and building difficulties that they are forced to deal with every day. We sincerely hope that the Ministry will allow these long planned projects to finally get underway. The longer we are forced to wait the worse the problems will become, and the more complicated and expensive they will be to fix.

The surprise I mentioned earlier is of course the decision by Mr Ferguson to leave his position as our Headmaster at the end of this year. The Board has nothing but admiration for the work that Mr Ferguson has put into this school since becoming Headmaster in 2010. He has overseen the school's continued improvement in all fields to the point where the school is now, I think as does the rest of the Board, the best secondary school in the country. Mr Ferguson has worked incredibly hard to build a school that we are all immensely proud of. He leaves with our very best wishes, and we are sure that the Teachers Institute, a programme which he came up with the idea for 5 or 6 years ago while waiting in Wellington for a plane, will be a very successful enterprise. We are currently in the midst of recruiting a replacement for Mr Ferguson, and expect to be able to announce an appointment by the end of this year. Good bye and good luck Mr Ferguson – we'll all continue to work hard to preserve and build on the fantastic position you are leaving the school in.

The Board is currently made up of five parent elected representatives, four co-opted members, a staff representative, a student representative and the Head Master. Melinda Iles, Chase Zheng, Danielle Grant, Jimmy O'Brien and Andrew Nicoll have been the parent elected representatives this year, Erin Davies, Stephen Bendall, Paul Mahan and most recently Brad Norman the co-opted members, Brad Coetzee the staff member, Thomas Raybould the student member and Mr Ferguson the Headmaster.

The Board is a hard working group which has as its goal that each student at Westlake Boys High School has the best opportunities available to him that the school is able to provide, that the school is a safe and enjoyable environment, and that the staff are high performing and as well looked after as is possible. It is a constant challenge, and a lot of hard work, but the Board is I think justifiably happy with the way that the School continues to perform.

Now a few final thank yous for 2024. Again to our Board secretary Sandra White, thank you for your continued hard work and enthusiasm for our school – it is much appreciated by all of the Board, and we wish you all the best for your retirement after the end of the first term in 2025. Big shoes to fill!

To the senior leadership team thank you for your continuing leadership and enthusiasm for our school – the school is a much better place for all your efforts. To all the teaching staff your hard work and care and generosity is greatly appreciated – a Westlake Boys education simply isn't possible without the care, energy, enthusiasm and skill you all bring. To the non-teaching staff – the rest of the staff rely heavily upon you and so your hard work is much appreciated.

The Board remains grateful for the continuing tireless support to the School of the PTA, of the Westlake Boys Foundation and of Westlakers. These organisations work hard to support the school, raising money but also helping with the organisation of events, helping the staff to feel appreciated and working to make sure that the connections that Westlakers make in their years at school are able to be maintained and enhanced in the years that follow. Things like the second hand uniform shop, Openground, various hardship grants and the like simply wouldn't be possible without

Again thank you and good luck to Mr Ferguson – we will no doubt see you around!

Finally congratulations to all our prize winners today – you should be proud of your and your classmates' achievements and the Board wishes you all the very best for your external exams and for whatever 2025 might bring to you.

Andrew Nicoll

Westlake Boys High School Board Chair

# Westlake Boys High School

## Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Headmaster and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Paul Mahan

Full Name of Presiding Member



Signature of Presiding Member

29/5/2025

Date:

Paul Leslie Fordham

Full Name of Headmaster



Signature of Headmaster

29/5/2025

Date:



# Westlake Boys High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	28,354,515	28,640,795	27,027,238
Locally Raised Funds	3	7,116,327	6,285,846	5,839,771
Interest		395,578	377,118	341,600
Gain on Sale of Property, Plant and Equipment		3,409	-	40,053
<b>Total Revenue</b>		<b>35,869,829</b>	<b>35,303,759</b>	<b>33,248,662</b>
<b>Expense</b>				
Locally Raised Funds	3	4,166,309	3,608,421	3,300,904
Learning Resources	4	21,563,201	21,738,277	20,228,713
Administration	5	3,004,577	2,580,402	2,389,493
Interest		19,257	19,505	19,049
Property	6	7,602,973	7,057,907	7,137,259
Loss on Disposal of Property, Plant and Equipment		1,721	-	10,682
<b>Total Expense</b>		<b>36,358,038</b>	<b>35,004,512</b>	<b>33,086,100</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(488,209)</b>	<b>299,247</b>	<b>162,562</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(488,209)</b>	<b>299,247</b>	<b>162,562</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

# Westlake Boys High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		16,588,521	16,588,521	16,333,816
Total comprehensive revenue and expense for the year		(488,209)	299,247	162,562
Contribution - Furniture and Equipment Grant		-	-	92,143
<b>Equity at 31 December</b>		16,100,312	16,887,768	16,588,521
Accumulated comprehensive revenue and expense		16,100,312	16,887,768	16,588,521
<b>Equity at 31 December</b>		16,100,312	16,887,768	16,588,521

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



# Westlake Boys High School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	916,254	112,093	982,250
Accounts Receivable	8	2,082,064	952,985	2,018,910
GST Receivable		77,219	7,015	154,298
Prepayments		541,328	250,000	430,112
Inventories	9	476,428	475,000	453,112
Investments	10	6,342,770	3,504,528	6,074,278
Funds Receivable for Capital Works Projects	17	396,100	-	320,911
		10,832,163	5,301,621	10,433,871
<b>Current Liabilities</b>				
Accounts Payable	12	2,968,232	1,436,002	2,677,313
Revenue Received in Advance	13	2,780,646	1,614,153	1,675,461
Provision for Cyclical Maintenance	14	300,812	350,381	124,335
Finance Lease Liability	15	180,504	128,276	206,788
Funds held in Trust	16	2,052,819	930,702	1,411,319
Funds held for Capital Works Projects	17	82,000	-	372,253
		8,365,013	4,459,514	6,467,469
<b>Working Capital Surplus/(Deficit)</b>		2,467,150	842,107	3,966,402
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	14,597,847	16,770,790	13,844,180
		14,597,847	16,770,790	13,844,180
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	608,373	504,425	698,555
Finance Lease Liability	15	77,577	82,704	141,456
Funds held in Trust	16	278,735	138,000	382,050
		964,685	725,129	1,222,061
<b>Net Assets</b>		16,100,312	16,887,768	16,588,521
<b>Equity</b>		16,100,312	16,887,768	16,588,521

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

# Westlake Boys High School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		6,237,437	6,387,134	5,460,319
Locally Raised Funds		4,822,436	4,248,588	4,190,704
International Students		3,483,128	2,270,287	2,148,228
Goods and Services Tax (net)		77,079	147,283	(10,072)
Payments to Employees		(3,873,832)	(3,919,230)	(3,388,698)
Payments to Suppliers		(9,052,734)	(7,966,263)	(7,264,769)
Interest Paid		(19,257)	(19,505)	(19,049)
Interest Received		385,414	525,523	238,901
Net cash from/(to) Operating Activities		2,059,671	1,673,817	1,355,564
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,688	-	40,852
Purchase of Property Plant & Equipment (and Intangibles)		(1,961,169)	(4,076,635)	(1,238,409)
Purchase of Investments		(268,492)	2,569,750	(699,317)
Net cash from/(to) Investing Activities		(2,227,973)	(1,506,885)	(1,896,874)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	92,143
Finance Lease Payments		(70,437)	(261,080)	(71,553)
Funds Administered on Behalf of Other Parties		172,743	(776,009)	902,343
Net cash from/(to) Financing Activities		102,306	(1,037,089)	922,933
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(65,996)</b>	<b>(870,157)</b>	<b>381,623</b>
Cash and cash equivalents at the beginning of the year	7	982,250	982,250	600,627
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>916,254</b>	<b>112,093</b>	<b>982,250</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.





# Westlake Boys High School

## Reconciliation of net cash from Operating Activities to Comprehensive revenue and expense

For the year ended 31 December 2024

	2024	2024	2023
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>(Deficit) / Surplus for the year</b>	(488,209)	299,247	162,562
<b>Add (deduct) non-cash items</b>			
Depreciation Expense	1,187,776	1,273,841	1,111,622
Non-cash movement in Cyclical Maintenance	86,295	31,916	(181,111)
Total non-cash items	1,274,071	1,305,757	930,511
<b>Add (deduct) investing or financing items</b>			
Gain on Sale of Property, Plant and Equipment	(3,409)	-	(40,053)
Loss on disposal of Property, Plant and Equipment	1,721	-	10,682
Total items classified as investing or financing activities	(1,688)	-	(29,371)
<b>Add (deduct) movements in other working capital items</b>			
(Increase) decrease in receivables and prepayments	(174,366)	1,246,037	(704,024)
(Increase) decrease in inventories	(23,316)	(21,888)	37,147
(Increase) decrease in GST	77,079	147,283	(10,072)
Increase (decrease) in accounts payable	290,915	(1,241,311)	296,307
Increase (decrease) in revenue in advance	1,105,185	(61,308)	672,504
Total movement in working capital items	1,275,497	68,813	291,862
<b>Net cash flow from operating activities</b>	<u>2,059,671</u>	<u>1,673,817</u>	<u>1,355,564</u>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

# Westlake Boys High School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Westlake Boys High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### *Financial Reporting Standards Applied*

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards as appropriate to public benefit entities that qualify for Tier 1 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### *PBE Accounting Standards*

The School qualifies for Tier 1. The School is not publicly accountable but it is considered large as it is above the expense threshold of \$33 million per year.

###### *Measurement Base*

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### *Presentation Currency*

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### *Specific Accounting Policies*

The accounting policies used in the preparation of these financial statements are set out below.

###### *Critical Accounting Estimates And Assumptions*

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.



#### *Cyclical maintenance*

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

#### **Critical Judgements in applying accounting policies**

Management has exercised the following critical judgements in applying accounting policies:

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments.

Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

#### **c) Revenue Recognition**

##### **Government Grants**

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

**Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

**Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

**d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

**g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

**h) Inventories**

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

**j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.





### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10 years
Board-owned Buildings	40–60 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **k) Impairment of property, plant, and equipment**

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

#### **l) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and grants received where there are unfulfilled obligations for the Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **o) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **p) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



**r) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**s) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**t) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**v) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	5,078,634	5,638,524	4,718,288
Teachers' Salaries Grants	16,595,353	16,985,232	16,129,136
Use of Land and Buildings Grants	5,618,748	5,365,452	5,365,452
Other Government Grants	1,061,780	651,587	814,362
	<u>28,354,515</u>	<u>28,640,795</u>	<u>27,027,238</u>

## 3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	2,094,255	1,799,249	1,917,080
Fees for Extra Curricular Activities	1,218,842	1,023,470	920,153
Trading	849,597	909,876	965,041
Fundraising and Community Grants	407,568	362,241	381,231
Other Revenue	127,729	47,060	105,658
International Student Fees	2,418,336	2,143,950	1,550,608
	<u>7,116,327</u>	<u>6,285,846</u>	<u>5,839,771</u>
<b>Expense</b>			
Extra Curricular Activities Costs	1,933,300	1,605,123	1,613,232
Trading	603,866	668,893	732,446
Fundraising and Community Grant Costs	52,619	-	4,056
Other Locally Raised Funds Expenditure	61,769	-	-
International Student - Employee Benefits - Salaries	308,597	345,500	238,247
International Student - Other Expenses	1,206,158	988,905	712,923
	<u>4,166,309</u>	<u>3,608,421</u>	<u>3,300,904</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>2,950,018</u>	<u>2,677,425</u>	<u>2,538,867</u>

Donations include a Community Grant \$11,765 from North and South Trust which was spent on 2 digital scoreboards in 2024. (\$27,763 2023 on Computers and Cricket Cages)

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	1,603,174	1,551,905	1,322,762
Information and Communication Technology	159,187	154,889	157,251
Employee Benefits - Salaries	18,524,918	18,670,430	17,564,162
Staff Development	79,180	73,750	63,939
Depreciation	1,187,776	1,273,841	1,111,622
Other Learning Resources	8,966	13,462	8,977
	<u>21,563,201</u>	<u>21,738,277</u>	<u>20,228,713</u>



## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	17,678	14,000	14,575
Board Fees and Expenses	51,258	36,915	55,299
Operating Leases	36,760	19,200	19,192
Legal Fees	25,187	5,000	8,505
Other Administration Expenses	792,301	647,293	536,601
Employee Benefits - Salaries	1,518,189	1,435,660	1,308,254
Insurance	267,051	232,000	227,411
Service Providers, Contractors and Consultancy	296,153	190,334	219,656
	<u>3,004,577</u>	<u>2,580,402</u>	<u>2,389,493</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	441,979	377,220	387,423
Cyclical Maintenance	189,632	137,436	40,588
Heat, Light and Water	311,740	268,100	271,779
Rates	(193)	488	488
Repairs and Maintenance	289,394	273,200	411,805
Use of Land and Buildings	5,618,748	5,365,452	5,365,452
Employee Benefits - Salaries	197,216	192,255	156,964
Other Property Expenses	554,457	443,756	502,760
	<u>7,602,973</u>	<u>7,057,907</u>	<u>7,137,259</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	925,303	112,093	502,355
Short-term Bank Deposits	-	-	489,153
Bank Overdraft	(9,049)	-	(9,258)
Cash and cash equivalents for Statement of Cash Flows	<u>916,254</u>	<u>112,093</u>	<u>982,250</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$916,254 Cash and Cash Equivalents, \$82,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$916,254 Cash and Cash Equivalents, \$328,038 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Of the \$916,254 Cash and Cash Equivalents, \$69,563 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	313,270	102,985	397,322
Receivables from the Ministry of Education	-	-	97,023
Interest Receivable	158,569	-	148,405
Teacher Salaries Grant Receivable	1,610,225	850,000	1,376,160
	<u>2,082,064</u>	<u>952,985</u>	<u>2,018,910</u>
Receivables from Exchange Transactions	471,839	102,985	545,727
Receivables from Non-Exchange Transactions	1,610,225	850,000	1,473,183
	<u>2,082,064</u>	<u>952,985</u>	<u>2,018,910</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	42,674	-	31,366
School Uniforms	433,754	475,000	421,746
	<u>476,428</u>	<u>475,000</u>	<u>453,112</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	6,342,770	3,504,528	6,074,278
Total Investments	<u>6,342,770</u>	<u>3,504,528</u>	<u>6,074,278</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	10,855,328	314,381	-	-	(291,709)	10,878,000
Building Improvements	834,847	622,867	-	-	(171,918)	1,285,796
Furniture and Equipment	1,056,186	175,622	(126)	-	(269,559)	962,123
Information and Communication Technology	367,203	160,568	(450)	-	(168,955)	358,366
Motor Vehicles	131,583	14,000	-	-	(38,858)	106,725
Textbooks	4,148	-	-	-	(3,675)	473
Leased Assets	301,982	149,870	(792)	-	(237,989)	213,071
Library Resources	35,557	8,793	(1,145)	-	(5,113)	38,092
WIP	257,346	978,782	(480,927)	-	-	755,201
	13,844,180	2,424,883	(483,440)	-	(1,187,776)	14,597,847

The net carrying value of furniture and equipment held under a finance lease is \$213,071 (2023: \$301,982)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	14,329,965	(3,451,965)	10,878,000	14,015,584	(3,160,256)	10,855,328
Building Improvements	1,891,464	(605,668)	1,285,796	1,268,597	(433,750)	834,847
Furniture and Equipment	4,486,596	(3,524,473)	962,123	4,364,645	(3,308,459)	1,056,186
Information and Communication Technology	1,312,500	(954,134)	358,366	1,189,417	(822,214)	367,203
Motor Vehicles	219,885	(113,160)	106,725	205,885	(74,302)	131,583
Textbooks	90,129	(89,656)	473	90,129	(85,981)	4,148
Leased Assets	796,569	(583,498)	213,071	816,295	(514,313)	301,982
Library Resources	97,310	(59,218)	38,092	91,951	(56,394)	35,557
WIP	755,201	-	755,201	257,346	-	257,346
	23,979,619	(9,381,772)	14,597,847	22,299,849	(8,455,669)	13,844,180

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	829,819	506,002	782,483
Accruals	187,836	80,000	258,053
Banking Staffing Overuse	79,307	-	93,905
Employee Entitlements - Salaries	1,799,602	850,000	1,453,198
Employee Entitlements - Leave Accrual	71,668	-	89,674
	<u>2,968,232</u>	<u>1,436,002</u>	<u>2,677,313</u>
Payables for Exchange Transactions	2,968,232	1,436,002	2,677,313
	<u>2,968,232</u>	<u>1,436,002</u>	<u>2,677,313</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	2,452,608	1,514,153	1,387,816
Other revenue in Advance	328,038	100,000	287,645
	<u>2,780,646</u>	<u>1,614,153</u>	<u>1,675,461</u>

## 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	822,890	822,890	1,004,001
Increase to the Provision During the Year	189,632	137,436	40,588
Use of the Provision During the Year	(103,337)	(105,520)	(221,699)
Provision at the End of the Year	<u>909,185</u>	<u>854,806</u>	<u>822,890</u>
Cyclical Maintenance - Current	300,812	350,381	124,335
Cyclical Maintenance - Non current	608,373	504,425	698,555
	<u>909,185</u>	<u>854,806</u>	<u>822,890</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.



## 15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	192,959	141,201	217,578
Later than One Year and no Later than Five Years	82,209	97,006	145,596
Future Finance Charges	(17,087)	(27,227)	(14,930)
	<u>258,081</u>	<u>210,980</u>	<u>348,244</u>
<b>Represented by</b>			
Finance lease liability - Current	180,504	128,276	206,788
Finance lease liability - Non current	77,577	82,704	141,456
	<u>258,081</u>	<u>210,980</u>	<u>348,244</u>

The fair value of finance leases is \$275,168 (2023 \$363,174). Fair value has been determined using contractual cash flows discounted using a rate based on market borrowing rates at balance date.

### Reconciliation of Liabilities Arising from Finance Leases

	2023 \$000	Cashflows \$000	Acquisition \$000	New Leases \$000	2024 \$000
Lease Liability	348	(207)	0	117	258

## 16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,052,819	930,702	1,411,319
Funds Held in Trust on Behalf of Third Parties - Non-current	278,735	138,000	382,050
	<u>2,331,554</u>	<u>1,068,702</u>	<u>1,793,369</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

		2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Boiler replacement	<i>Complete</i>		400	(1,150)	-	750	-
B, C, E Toilet refurbishment	<i>In progress</i>		351,177	-	(436,943)	-	(85,766)
B/E Survey	<i>In progress</i>		(10,250)	-	-	-	(10,250)
C Block reclad	<i>In progress</i>		(5,000)	-	-	-	(5,000)
C/B/E Block roof	<i>In progress</i>		(5,500)	87,500	-	-	82,000
C Block Window Joinery Replace	<i>In progress</i>		18,806	9,758	(44,310)	15,746	-
D Block relocatables	<i>In progress</i>		(6,000)	-	-	-	(6,000)
D Block Weathertightness	<i>In progress</i>		(289,084)	-	-	-	(289,084)
Lighting Auditorium Admin	<i>Complete</i>		(5,077)	-	-	5,077	-
MOE House roof	<i>In progress</i>		1,870	(1,870)	-	-	-
Totals			51,342	94,238	(481,253)	21,573	(314,100)

### Represented by:

Funds Held on Behalf of the Ministry of Education	82,000
Funds Receivable from the Ministry of Education	(396,100)

		2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Gymnasium lighting	<i>Complete</i>		4,952	-	(4,952)	-	-
5YA Boiler replacement	<i>Complete</i>		1,780	(1,630)	250	-	400
B Block Staff Toilet	<i>Complete</i>		(400)	400	-	-	-
B, C, E Toilet refurbishment	<i>In progress</i>		(17,729)	748,168	(379,262)	-	351,177
B,C & E Survey	<i>Complete</i>		-	-	(10,250)	-	(10,250)
C Block Window Joinery Replace	<i>In progress</i>		(10,625)	87,823	(58,392)	-	18,806
C Block roof	<i>In progress</i>		-	-	(5,500)	-	(5,500)
C Block reclad	<i>In progress</i>		-	-	(5,000)	-	(5,000)
D Block Weathertightness	<i>In progress</i>		(73,943)	-	(215,141)	-	(289,084)
D Block relocatables	<i>In progress</i>		-	-	(6,000)	-	(6,000)
Electrical Services Relocation	<i>Complete</i>		41,140	(1,000)	(40,140)	-	-
MOE House roof	<i>In progress</i>		-	31,050	(29,180)	-	1,870
Health Centre Roof	<i>Complete</i>		74,451	(19,237)	(55,214)	-	-
Lighting Auditorium Admin	<i>Complete</i>		(5,077)	-	-	-	(5,077)
Totals			14,549	845,574	(808,781)	-	51,342

### Represented by:

Funds Held on Behalf of the Ministry of Education	372,253
Funds Receivable from the Ministry of Education	(320,911)





## 18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Andrew Nicoll is a trustee of the Board and also is a partner in Hudson, Gavin, Martin. The total value of all transactions for the year was \$8,540 (2023: \$2,592) and no amount is outstanding as at balance date. Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.

## 19. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,205	5,830
	0.32	0.18
<i>Leadership Team</i>		
Remuneration	3,590,305	3,508,095
Full-time equivalent members	28	26
Total key management personnel remuneration	3,594,510	3,513,925

There are 11 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	300-310	280-290
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

### Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
150-160	3	2
140-150	5	3
130-140	6	4
120-130	13	14
110-120	30	25
100-110	40	31
	97	79

The disclosure for 'Other Employees' does not include remuneration of the Principal.



## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	-	\$9,500
Number of People	-	1

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$208,960 (2023: \$962,379) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Harper Construction - Caretakers Shed	183,925
Driveway Alteration	25,035
<b>Total</b>	<b>208,960</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

### (b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease of a Motor Vehicle;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	15,993	15,993
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<b>15,993</b>	<b>15,993</b>

The total lease payments incurred during the period were \$19,192 (2023: \$15,993).

## 23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	916,254	112,093	982,250
Receivables	2,082,064	952,985	2,018,910
Investments - Term Deposits	6,342,770	3,504,528	6,074,278
Total financial assets measured at amortised cost	<u>9,341,088</u>	<u>4,569,606</u>	<u>9,075,438</u>

### Financial liabilities measured at amortised cost

Payables	2,968,232	1,436,002	2,677,313
Finance Leases	258,081	210,980	348,244
Total financial liabilities measured at amortised cost	<u>3,226,313</u>	<u>1,646,982</u>	<u>3,025,557</u>

Prior to the year end the School has obtained a \$2 million loan facility (undrawn at 31 December 2024) from Westpac Bank, to assist with funding of a School led Music Block project, which is intended to be utilised in July 2025.

#### Fair Value

The fair value of financial instruments is the carrying value.

#### Credit Risk

The maximum exposure to credit risk at 31 December are disclosed in the Statement of Financial Position.

Receivables and grants and funding due from the MOE. No collateral is held to mitigate the risk of loss as a result of default.

In accordance with section 73 of the Education Act 1989, all surplus monies are invested with registered banks. The following cash and deposit balances represent concentrations of credit risk:

	2024 Actual \$	2023 Actual \$
Westpac current accounts	925,303	502,355
Westpac call account	-	489,153
Westpac short term deposits with maturities less than 3 months	-	-
Westpac term deposits with maturities more than 3 months	<u>6,342,770</u>	<u>6,074,278</u>
	7,268,073	7,065,786
Accrued Interest	158,569	148,405
	<u>7,426,642</u>	<u>7,214,191</u>

At certain points during the year the concentration of credit risk in the Westpac Bank is up to \$8,000,000, (2023: \$8,000,000)

#### Interest Rate Risk

The Board's treasury policy objectives are to:

- ensure that there is sufficient liquidity to meet operational commitments
- invest in risk free or near risk free investments
- purchase investments with a range of maturity dates.

The maturity periods of the investments are as follows:

	2024 Actual \$	2023 Actual \$
6 months	1,561,705	530,025
8 months	2,304,561	-
9 months	562,521	1,565,112
12 months	<u>1,913,983</u>	<u>3,979,141</u>
	6,342,770	6,074,278

All of the above investments can be readily liquidated, although not necessarily at the amounts recorded above.



### Currency Risk

The School has no exposure to currency risk as at reporting date.

### Credit Risk

Credit risk is the risk that a third party will default on its obligations to Westlake Boys High School, causing the School to incur a loss.

In the normal course of its business, credit risk arises from debtors, deposits with banks and derivative financial assets. Maximum credit risks are disclosed in the Statement of Financial Position. The concentration of credit risk in respect of cash and cash equivalents is mitigated by investing with high credit rating registered banks (in accordance with section 73 of the Education Act 1989).

### Liquidity Risk Management

Ultimate responsibility for liquidity risk management rests with the Board of Trustees, which has built an appropriate liquidity risk management framework for the management of short, medium and long term funding and liquidity management requirements of Westlake Boys High School. The School manages liquidity risk by maintaining adequate reserves and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

### Contractual maturity analysis of financial liabilities, excluding derivatives

The table below analyses the financial liabilities (excluding derivatives) into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows.

	Carrying amount \$000	Contractual cash flows \$000	Less than 6 months \$000	6-12 months \$000	More than 1 year \$000
<b>2024</b>					
Payables (excl income in advance, taxes payable & Finance Leases	829,819	829,819	829,819	-	-
	258,081	275,168	111,346	81,387	82,434
	<u>1,087,900</u>	<u>1,104,987</u>	<u>941,165</u>	<u>81,387</u>	<u>82,434</u>
<b>2023</b>					
Payables (excl income in advance, taxes payable & Finance Leases	876,388	876,388	876,388	-	-
	348,244	363,174	117,251	100,327	145,596
	<u>1,224,632</u>	<u>1,239,562</u>	<u>993,639</u>	<u>100,327</u>	<u>145,596</u>

### 24. Events After Balance Date

The School entered into a contract for the Music and Drama Block extension of \$3,683,783 plus GST (subject to further costs in accordance with the contract) on 4 February 2025 (and letter of intent dated 18 December 2024).

### 25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



# **Westlake Boys' High School**

## **Kiwisport Annual Report**

For the year ended 31 December 2024

In 2024 we again benefited from the support of Kiwisport funding. We continued to increase sport offerings for our students and with that comes additional resourcing requirements.

Kiwisport funding allowed us to continue to support our annual sports events through transportation and facility hireage, as well as a number of costs associated with our traditional sports exchange opportunities. Payment of our School Sport NZ levies and fees through Kiwisport funding continues to support so many of our teams participating in regional and national events, making the cost of tournament experiences accessible to as many families as possible.

Opportunities for our students to access quality strength and conditioning support was once again supported by Kiwisport funding, ensuring the support of highly qualified S & C coaching and support for countless groups of students throughout the year. Kiwisport funding once again assisted us in supporting staff wages within in our sports department, ensuring we're able to maintain the highest level of administration and support structures for all of our sporting stakeholders.

Funding from Kiwisport also continued to help us deliver leadership and development opportunities for our highly engaged sporting staff and coaches, who continue to play a vital role in ensuring quality experiences for our students.

We are very grateful for the support this Kiwisport funding grants us, and how it assists us in adding value to our ever broadening sporting programme. Access to this funding will continue to be vital for us in the future, as we aim to keep providing quality sporting resources for more than 1800 per students each year.

Andrew Lydiard  
Director of Sport

# **Westlake Boys' High School**

## **Te Tiriti o Waitangi**

For the year ended 31 December 2024

As per section 127 of the Education and Training Act 2020, the Westlake Boys High School Board of Trustees supported by the Headmaster, staff and the whole school community, give effect to Te Tiriti o Waitangi through the following structures and initiatives:

### **Governance and Leadership**

The Board of Trustees have an elected member from the Māori community who ensures that Te Tiriti o Waitangi is a priority and at the forefront of discussions and decision making. There is also a subcommittee of the Board of Trustees including this member, the Chairman and the Headmaster which consider and discuss matters arising from our community hui. On the school's Senior Leadership Team we have Te Kaihautū o Te Puna who likewise supports the prioritisation of Te Tiriti o Waitangi and te ao Māori. We also have several key staB who are allocated the specific responsibility and care for the success of Māori students at Westlake Boys High School. The school holds regular whanau hui to ensure that the community are informed and consulted, and any feedback is collated and presented to the school Senior Leadership Team and the Board of Trustees through the roles outlined above. The school has several policies which support it giving effect to Te Tiriti o Waitangi and these are reviewed annually and publicly accessible on the school's website.

### **Strategic Planning**

Strategic planning at Westlake Boys High School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals. Our strategic plan includes strategies for giving effect to Te Tiriti o Waitangi. Our annual implementation plan includes how targets and actions will support Te Tiriti o Waitangi obligations. Our annual report includes how the school has given effect to Te Tiriti o Waitangi.

### **Curriculum Planning and Delivery**

Westlake Boys High School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community. Developing our Elevate curriculum in Year 11 has been of particular focus as this is a new programme for the school. Our Te Kaihautū o Te Puna has been pivotal in guiding this work and supporting Heads of Faculty.

### **Professional Development**

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staB to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6). The professional development is woven throughout the year and is delivered by both external specialists and by the leaders of our Te Puna Department with a key focus on mātauranga Māori and how to incorporate this into teaching and learning.

### **Equitable Outcomes**

Each year, the school reviews Māori educational outcomes at faculty and whole school level. This information is presented to the Board of Trustees and then is used to guide any decision making and initiatives which affect the educational outcomes for Māori. In response to this data, we have roles within the school which specifically target the needs of our Māori learners to support their success and achievement. This is ongoing work.

### **Cocurricular Opportunities**

Annually, the school participates in Polyfest and competes in Division 2 for Kapa Haka. This is a significant cultural experience which is supported by the school with time, money and staffing. We also compete in Ki o Rahi and Waka Ama. We have recently hosted Te Ahurea Kapa Haka Festival as we feel we have a commitment to supporting the Maori community with opportunities to understand and participate in their cultural practices. Our students also perform at this event. In 2024 we organised an overseas cultural excursion for our Māori students to Hawaii where they visited cultural centres, interacted with indigenous people and also performed Kapa Haka

### **Te Rumaki**

At Westlake Boys High School we have an immersion Māori programme which is in its fourth year (Year 9 – 12), where students learn more than 65% of the time in Te Reo Māori. This serves 80 students across the 4 year levels and gives them an opportunity to learn and succeed as Māori in a traditional state school setting. Having Te Rumaki at Westlake Boys High School has also allowed us to increase our staffing resource for Māori and therefore positively impact all Māori learners and also improve the capability of all teaching staff (NELP Priority 6).

# Westlake Boys' High School

## Achievement 2024

For the year ended 31 December 2024

*The figures presented in this reported are provisional. Throughout February we continue to work with students who have been identified as narrowly missing out on a qualification and offering opportunities for extra assessments that can make a difference to their overall result.*

*Some students will also make appeals for their grades, impacting on our results at all levels.*

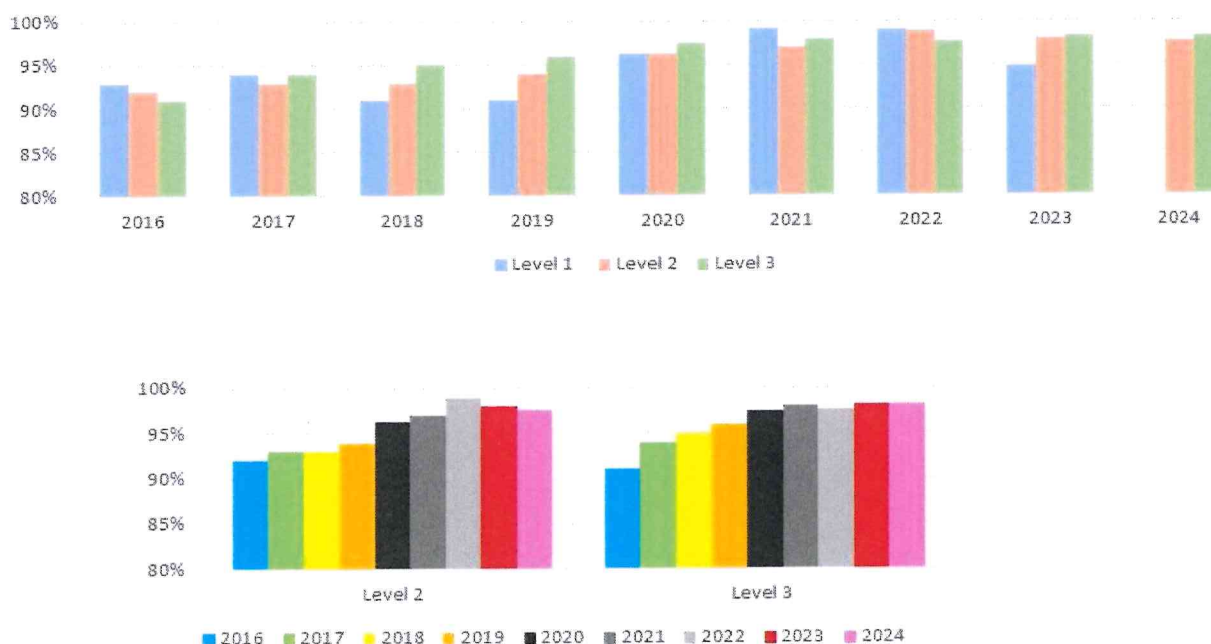
**Table 1** below gives us a summary of the combined pass rates at Years 12 and 13 (last 10 years)

An NCEA Level is gained by passing 80 credits at that Level.

Level 1 was no longer offered from 2024 after the introduction of the Elevate program.

Students achieving NCEA Levels (and CIE equivalents) - Passes			
	Level 1	Level 2	Level 3
2024	NA	97.80%	98.20%
2023	94.90%	98.00%	98.20%
2022	99.00%	99.10%	97.60%
2021	99.10%	96.80%	98.20%
2020	96.20%	96.20%	97.50%
2019	90.60%	93.60%	96.40%
2018	91%	93%	95%
2017	94%	93%	94%
2016	93%	92%	91%

**Graph 2** Student Achievement – Last 10 Years



Scale begins at 80% to more easily see differences in the bar heights.

Note: 2019 was the last year to include any CIE equivalent results in these summaries. 2020-2022 included government measures to counter the impact of COVID.



In Year 12, 538 out of 511 eligible students achieved Level 2.  
In Year 13, 446 out of 454 eligible students achieved Level 3

381 students gained University Entrance i.e. 83.3% of the Level 3 students. However, 12 were ineligible for UE making 86.2% of eligible students who gained UE.

The Level 3 results are superb, and probably at the ceiling of realistic possibility. As a school that offers an inclusive range of courses and pathways for students of all levels of previous academic success, and not a small number of students with significant learning barriers, it is exceptional to be able to report that our Level 3 pass rate is so high. It is pleasing that we have been able to maintain 98.2% for a second year; higher even than the years when the boys got the extra “bump” from the COVID years.

Whilst the Level 2 pass rate has shown a small drop of 0.4% from 2023, this was a cohort who had a group of strugglers in 2023, when the pass rate was lower than expected at 94.9%. We worked with a group of boys at the start of 2024 to help them make the transition into Level 2 – they were on a specialised program that boosted their access to Level 2 content and assessments early on, putting them back on the path to success. This, along with tracking and support offered across the cohort throughout the year, has led to a recovery for this group to be very close to the best rates we’ve had. And once again we are talking about exceptionally small margins that can be gained on 97.6%.

The final page of this report includes graphs provided by NZQA, showing pass rates according to MoE eligibility and a comparison to national results. We are exceeding national averages for passing Levels 2, 3 and gaining UE, for both the whole national average and the average of schools in the same Equity Index Band. The gap between us and other similar schools is 9.5% at Level 2, 13.8% at Level 3 and 8.2% for UE.

### Co-requisites for NCEA Levels 2 and 3

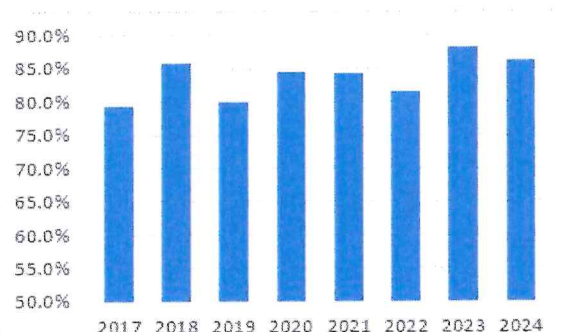
It is worth noting that 2024 was the first year that required students to have the new co-requisites of Literacy and Numeracy to be awarded their Level certificate. It is pleasing that the effort that was put in to supporting students in these has paid off, since we haven’t had any student who didn’t get their Level certificate at either Level 2 or 3 solely due to not having those co-requisites. In Year 12 there were only 12 students who do not have Literacy or Numeracy (one of whom has neither). All 12 of these students are known to us and have had intervention work to support them. They have remained quite far off on the credit count needed to gain Level 2. All of them are International and/or ESOL learners; an area where we have noticed it has been particularly difficult to help them overcome the language barrier in the digital assessments.

At Level 3 there were only 3 students who did not gain Literacy and Numeracy. All 3 had significant language and learning barriers, and after extensive intervention were still many credits away from the 60 needed for Level 3. All 3 passed significantly less than half of all the credits they were entered for and are extreme cases.

### University Entrance

“UE” is gained by passing Level 3, including 3 UE-approved subjects with 14 credits or more, plus the literacy and numeracy co-requisites.

Year	Total	Rate
2017	326	79.30%
2018	367	85.70%
2019	329	79.90%
2020	366	84.30%
2021	336	84.20%
2022	329	81.40%
2023	332	87.60%
2024	381	86.20%



Before our January intervention work, there were 86 eligible students who had Level 3, but did not have UE. 21 of these took up our offers of help, completing catch up assessments and now have UE too. Of the 65 left who have Level 3, but not UE, there were a further 8 boys we invited who did not take up the offer for help. The remaining students were all known to us through our results tracking and had fallen significantly short of the criteria to gain University Entrance, despite intervention work throughout 2024. In almost all cases, they had received significant support to gain Level 3 as their leaving qualification. Every single boy on that list has been individually checked to make sure we have offered every opportunity for the very best he can achieve.

There were 12 eligible students who gained Level 3 but did not gain University Entrance:

- 1 moved to Canada in August, unable to complete enough credits to gain UE first.
- 10 had a school exit plan and received extra support to gain Level 3 before signing out of school before the end of the year. 5 of these boys had been on the Gateway program, indicating early intention to follow non-University path after school.
- 1 had allowance to be on a specialised timetable that only included 2 UE subjects, through consultation between his dean and family. UE was not possible without the minimum of 3 UE subjects.

#### Leavers Destinations

Table 4	Further Education	Apprenticeship	(Not in Education)	Targeted Training
2016	73.60%	5.20%	21.00%	0.20%
2017	66.30%	5.00%	27.60%	1.10%
2018	68.70%	6.60%	24.00%	0.70%
2019	70.00%	7.30%	22.70%	0.00%
2020	65.20%	8.30%	25.70%	0.70%
2021	58.10%	12.70%	29.00%	0.20%
2022	62.40%	9.90%	27.40%	0.20%

*This is the most recent data and shows for the students who left in 2022, where they went in 2023. The next year's data becomes available around*

This data will be investigated in more detail when the next batch of leavers data becomes available, but it is worth noting that our UE rate consistently, and significantly, exceeds the number of students who choose to go to university. We have opened that door and left the opportunity available for many students.

#### International Students

Table 5: International Students Pass Rates %				
	Year 11 / Leaving Certificate	Year 12 / Leaving Certificate	Year 13 / Leaving Certificate	University Entrance (if on eligible courses)
2024		73.9 (17/23)	100 (10/10)	90 (9/10)
2023	53.8 (7/13)	81.8 (9/11)	100 (11/11)	81.8 (9/11)
2022	100	90	89.5	66.7
2021	88.9	71.8	93.1	75.9
2020	60.9	69.7	100	89.6
2019	44.4	78.4	93.75	70.4
2018	45	69	87	Data missing
2017	54	63	83	68
2016	44	65	77	Data missing
2015	46	63	85	Data missing

It is pleasing to see the recovery of our international cohort, both in numbers of students choosing to attend from overseas,



and in their academic success when they do. It is fantastic that our Year 13 leavers have finished with every single international student gaining Level 3, and all but one gaining University Entrance. They will be well placed to continue their educational journey in New Zealand, if they wish. The one student who did not gain UE was known, and had received significant support to ensure he could gain Level 3.

Although the Level 2 cohort did not do as well as the Level 2 cohort of 2023, they made a significant improvement from a low pass rate of 53.8% at Level 1, showing the progress they've made moving from Year 11 to Year 12. The barrier for them has been mentioned in the discussion of the corequisite exams above. Our ESOL learners are over-represented in the group of students who struggle to pass the literacy and numeracy requirements. We have noticed this trend in this first year of its importance, and have made plans to adjust our curriculum to better support this need. This starts early, with an additional allocation of ESOL learning time in the Year 9 and 10 timetables, plus an adjustment in the course plans at years 11-13 to have a clear focus at key points of the year, working towards those corequisite assessments.

### Elevate – Year 11 Results

The Elevate Programme was a great success in its inaugural year. positive feedback from a parental survey which showed 90% of respondents with sons in Year 11 felt their son was engaged in school. Feedback from staff was that student engagement in their learning was considerably improved from previous years.

The data below shows the proportions of Elevate Awards that were earned. The Elevate Award, unlike NCEA, is not only an academic award, but includes the following co-requisites: Participation in co-curricular activities and school events, attendance, volunteering, and effort. This meant that some students who were academic achievers, were not awarded a higher level due to them not meeting a co-requisite.

The second table below extracts the academic results only. Each subject is scored out of 8.00, and an average of all subjects is used to generate an overall academic grade. This is fundamentally different to an NCEA certificate, where credits are counted for each standard. The Elevate result below is an average of all six subjects' results. NCEA results take only the top 80 credits, from any subject, so not all subjects necessarily count towards their NCEA achievement. This makes Elevate a more robust and academically challenging programme, and much harder to attain the highest grades as students can't pass by doing very well in a handful of their subjects. This was a deliberate part of our planning of the curriculum, to avoid "credit counting".

The Elevate pass rates, therefore, also reflect this rigour, and additionally, the removal of the ability to artificially improve our pass rate by providing additional assessment opportunities as we do with NCEA. The definition of a pass is to Achieve, and in the strictest sense that is a score of 3.0 or higher. Included in the second table below is the pass rates if the passing grade was 2.5 or higher. This difference serves to show that many students were very close to a passing grade and traditionally they would have received support to pass NCEA Level 1. Only 36 students in Year 11 fell short of a 2.5 overall grade. They form a group of students, bringing through genuine results that flag their need for tracking and support. They are already on our radar for Level 2 in 2025.

Table 6	Elevate Awards Presented %				
	Graduate Award	Bronze Award	Silver Award	Gold Award	Elevate Pass Rate
2024	8.7	47.9	21.2	4	81.7

	Overall Academic Grade (equivalent to endorsement)				
	Not Achieved	Achieved (2.5/3.0)	Merit (5)	Excel -7	Pass Rate (2.5/3.0)
2024	6.5/14.6	53.0/44.8	34.9	5.6	93.5/85.4

## Certificate Endorsements

Certificate endorsement with Merit is gained by achieving 50+ credits at Merit or Excellence. If 50+ credits are gained exclusively at Excellence level, the certificate is endorsed with Excellence.

<b>Table 7</b>	<b>Level 1 Certificate Endorsements (%)</b>			
	<b>E</b>	<b>M</b>	<b>E+M</b>	<b>Pass Rate</b>
<b>2024</b>	<b>NA</b>			
<b>2023</b>	<b>24.45</b>	<b>38.69</b>	<b>63.14</b>	<b>94.5</b>
2022	30.3	35.84	66.14	98.6
2021	36.85	37.07	73.92	99.1
2020	35.23	32.7	67.9	96.2
2019	26.8	33.75	60.65	91.2
2018	30.46	31.19	61.65	91.2
2017	11.43	44.57	55.9	91.1
2016	13.28	51.13	64.41	90.5

<b>Level 2 Certificate Endorsements (%)</b>				
	<b>E</b>	<b>M</b>	<b>E+M</b>	<b>Pass Rate</b>
<b>2024</b>	<b>24.1</b>	<b>25.6</b>	<b>49.7</b>	<b>97.6</b>
<b>2023</b>	<b>23.86</b>	<b>30.62</b>	<b>54.47</b>	<b>98</b>
2022	29.46	28.79	58.26	98.2
2021	35.84	26.82	62.66	96.78
2020	30.73	28.73	59.5	96.2
2019	30.8	28.75	59.5	93.3
2018	13.89	35.56	49.45	91.67
2017	14.71	36.1	50.81	92.25
2016	8.97	37.21	46.18	89.37

<b>Level 3 Certificate Endorsements (%)</b>				
	<b>E</b>	<b>M</b>	<b>E+M</b>	<b>Pass Rate</b>
<b>2024</b>	<b>26.4</b>	<b>33.5</b>	<b>59.9</b>	<b>98.2</b>
<b>2023</b>	<b>27.39</b>	<b>28.68</b>	<b>56.07</b>	<b>98.19</b>
2022	28.37	28.13	56.49	96.6
2021	36.18	26.38	62.56	98.24
2020	34.25	30.59	64.84	97.5
2019	15.7	36.5	52.5	94.6
2018	15.09	34.91	50	93.2
2017	17	29.27	46.27	92
2016	9.43	28.68	38.11	87.55

rate into the Cambridge stream at Year 13, making the Endorsement rate low

Excluding the COVID years, this is our best result for total endorsements at Level 3, although the balance has very slightly tipped towards Merit, rather than Excellence. It is pleasing to say that 60% of boys not only gain Level 3, but do so with a significant balance of their achievements being above a basic passing grade. Whilst it is encouraging to see the overall rate for endorsement go up, it is tinged with a little concern that the Excellence rate when down a percentage point.

It's interesting that the Level 2 Excellence endorsement improved a little from last year, but Merit was lower and the overall Excellence and Merit endorsement is down. As mentioned earlier in this report, this cohort had come through Year 11 results with a lower Level 1 pass rate than usual, and this has perhaps spilled over into showing a gap in the ability to translate their grades upwards and into the realms of Merit grades.

It is disappointing, given that we have tried to have a focus on raising the bar beyond Achieved that endorsements still remain an area with room for growth and we will continue our efforts to make this a more meaningful aspiration for the boys.



## Ethnicity

Table 8	Level 2 Pass	Pass Rate L3	Pass Rate UE
Asian	91.2	97.5	88.7
European	97.9	97.3	77.6
Maori	100	97.3	51.4
MELAA	95.7	100	100
Other	100	100	75
Pasifika	100	100	47.4

It is pleasing to be able to report a 100% pass rate for Māori and Pasifika at Level 2, and also Pasifika at Level 3. There is currently just one Māori student who was short of 8 credits for Level 3 and intervention work is ongoing, although it looks like he may reject any further efforts to help.

At Level 2 it is worth noting that the group with the lowest pass rate was our Asian students. This is due to the vast majority of our international students being Asian, and the challenges they face have been discussed above. Their lower pass rate will have brought down the group average. Also hidden within this group are the domestic ESOL students, where we've seen a rise in resident migration from Asian countries, with a number of boys enrolling with extreme language barriers.

At Level 3 the differences between ethnic groups balance out somewhat. However, they are keenly felt when looking at UE pass rates. The Asian and MELAA student groups sit about the school UE rate of 85.5%, while European and Other are a few percentage points below. Most concerning is the gap for Māori and Pasifika students, achieving well below the school average for UE. Whilst they remain above the national average, it is below the average for similar schools in the same Equity Index Band.

We have put further resourcing into this area for 2025, using CoL roles to bolster the support around senior academic achievement for Māori and Pasifika students.

## Scholarship

Once again, we got our best ever Scholarship results: 312, with 42 of them at Outstanding level. This is the first year that any school has gained more than 300. Our students took 8.1% of all the scholarships available nationally.

The scholarship program continues to be a highlight of the school, showing off the heights our most capable students can reach, with support of a multitude of dedicated teachers enabling their progress.

Most pleasing about the 2024 scholarship results is the quality of them, and the calibre of individual students achieving significant feats. On the 3 top in New Zealand lists, Westlake Boys features 20 times, double that of the next best school. We have:

- 3 Premier Scholars (Top 12 in NZ)
- 8 Top in Subject awards
- 9 Outstanding Scholars (Top 55 in NZ)

6 students have been invited to the Prime Minister's Scholars Award ceremony in Wellington for being a Premier Scholar, or Top in Subject winner, or both. We believe this is the most from one school in one year, ever.

## Top 10 Schools for Number of Scholarships 2024:

RANGITOTO	325
WESTLAKE BOYS	312
AUCKLAND GRAMMAR	218
MT ALBERT	192
MACLEANS	180
ST CUTHBERTS	139
WELLINGTON COLLEGE	98
BARADENE	90
ST KENTIGERN	87
TAKAPUNA	85

A reminder that the relative roll size between Rangitoto and Westlake Boys places us as more successful, proportionally. A mention must go to St Cuthberts who topped the per capita measure, having a much smaller roll, keeping us from claiming that title this year.

Our most successful subject were Art History – taking 29.2% of the scholarships available nationally, including 67% of the Outstanding ones; and Earth and Space Science – taking 17.9% of the scholarships awarded nationally, including 67% of the Outstanding ones. Geography also performed highly, with 23.7% of the national scholarships and 30.8% of the outstanding ones.

### **School Focus Points**

Over the past year we have been investigating improving our reporting system to be able to more accurately, and more frequently, reflect on student achievement and engagement. Knowing the importance of attendance, and then also active engagement once they are here, and their impact on achievement outcomes, we have developed a rubric for awarding engagement grades this year. We intend to record them twice per term, to open up conversations where needed and intervene when students are showing signs of disengaging from school and their learning journey. Being able to give more frequent, more detailed and more focussed engagement grades and achievement data will help us to keep this front of mind and improve outcomes. A copy of the rubric to be used for these engagement grades has been included at the end of this report.

With increased capacity on our senior leadership team for 2025, we have a focus group working on ways to motivate students towards Merit and Excellence endorsements. This is, perhaps, where we have been a victim of our own success. Around 10 years ago, a Merit or Excellence endorsement was celebrated on stage in front of the whole school. As the top end of our reach has extended to loftier heights, the bar for such a celebration has been significantly raised, to the point that an individual gaining a certificate endorsement likely goes largely unnoticed and not congratulated. We will be investigating ways we can restore the kudos of such achievements.

The staff in roles tracking and supporting the academic performance of senior Maori and Pasifika students will work on changing mindsets around engagement and aspirations, to encourage more students to aim for University.

We are also continuing the ongoing work of targeted and deliberate support and PD to ensure the highest levels of excellent teaching and learning within the classroom. We have a number of trainee teachers, as well as teachers new to Westlake this year, totalling 23. As well as supporting them in understanding and upholding the high standards we have, we will continue with the whole school drive of excellence in our classroom practice, through a weekly teaching and learning focus point (chosen to be something pertinent and topical to that point in the school year) and targeted PD content for our Late Starts.

### **Footnote on Data Selection**

For at least the last 10 years, Westlake Boys has chosen to analyse and present achievement data in a way that differs from how the Ministry of Education reports on achievement rates. This is done not to try to manipulate the data to look better, but to be more useful and meaningful in our reflections and what we can learn from the analysis.

The Ministry of Education employs a different reporting system, counting domestic students only, who have been at our school for over 70 days. As international students make up a valid minority of our whole student body, we feel it necessary to include their performance data in our internal analysis. When considering students who have been with us for over 70 days, but less than a year, we exclude their data if they were not entered for enough credits to be in with a chance of passing. They are not representative of what can be gained when they have a full opportunity to do so, and leaving them in would skew the data and possibly hide patterns that are useful for our forward-planning.

If students leave before the end of the year, without having gained the certificate for their level, we exclude their data in the overall analysis. We know that they would have been strongly encouraged to stay and complete it and have acted against that advice. Their data is not reflective of the work that can take place to help them achieve, so is not helpful in reviewing the results. We investigate them in detail when considering the Leavers' Data Report later in the year.

Publicly available data on our pass rates will differ slightly for these reasons.

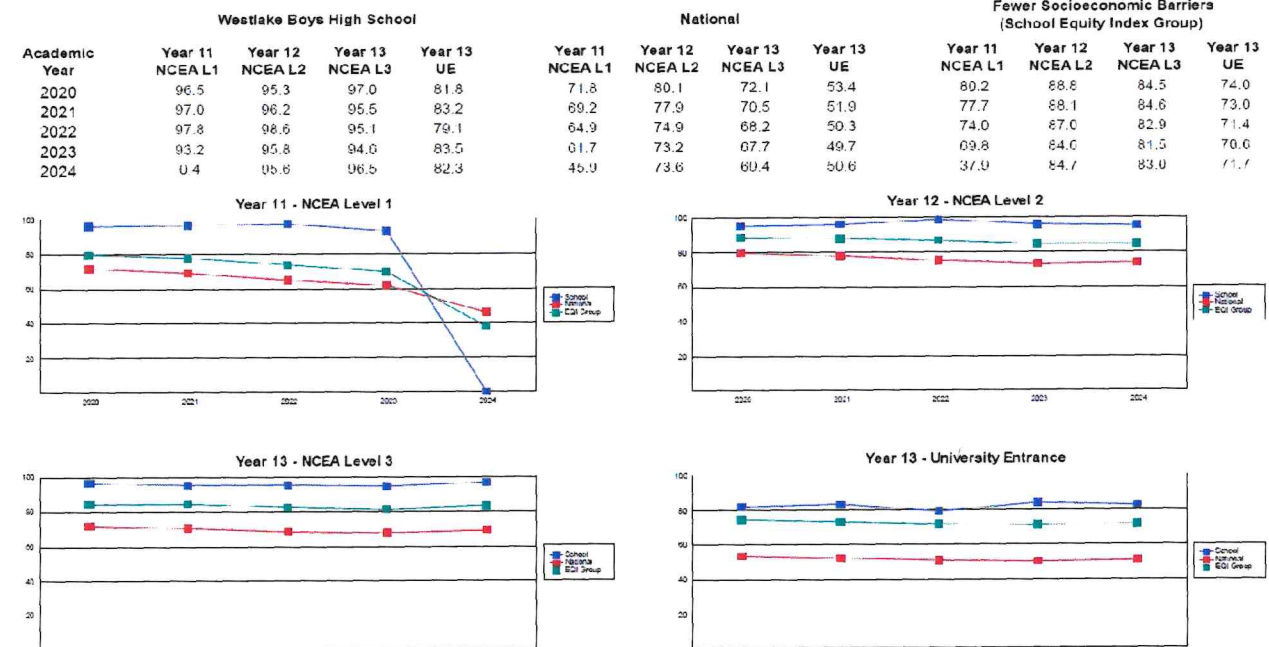
Not included in data:

Year Level	Signed out before exams	Did not complete a full year course (entered for less than 80%)	Total
12	37	9	46
13 – L3	17	0	17
13 – UE	11	1	12

## Achievement in NCEA and UE: Westlake Boys High School

Generated 7-Mar-2025

PR2 - Enrolment Based Cumulative Overall Results

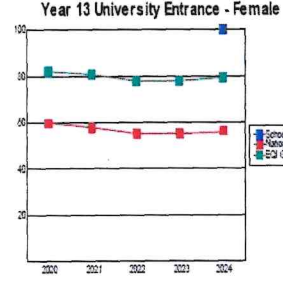
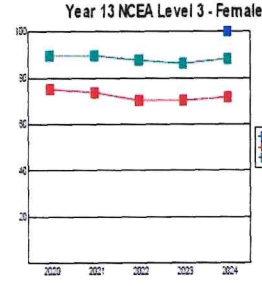
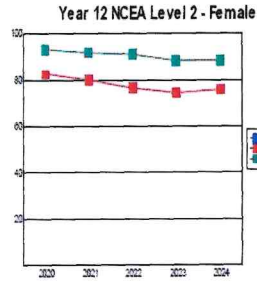
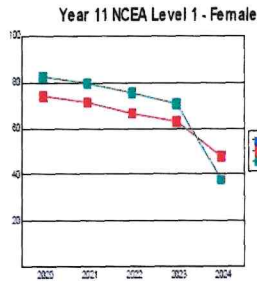
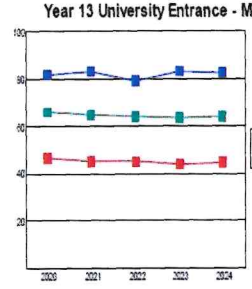
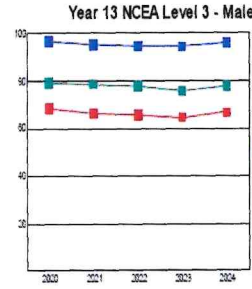
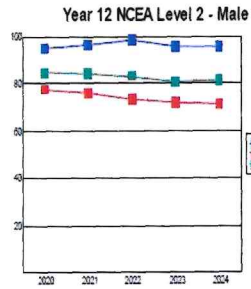
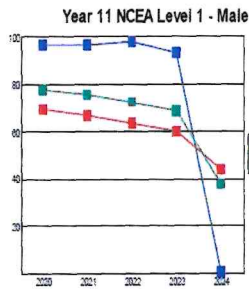


Achievement in NCEA and UE: Westlake Boys High School

Generated 7-Mar-2025

PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Westlake Boys High School				National				Fewer Socioeconomic Barriers (School Equity Index Group)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2020	96.5	95.3	97.0	81.6	69.6	77.8	68.5	46.8	77.9	84.6	79.2	65.9
2021	97.0	96.2	95.5	83.2	67.0	76.0	66.8	45.5	75.9	84.5	79.0	65.0
2022	97.8	96.6	95.1	79.1	63.4	73.3	65.6	44.9	72.7	83.2	78.0	64.5
2023	93.2	95.8	94.6	83.5	60.1	71.8	64.8	44.0	69.0	80.8	76.2	63.3
2024	0.4	95.6	96.5	82.3	44.2	71.7	66.9	44.7	37.9	81.3	76.0	64.0
Female												
2020					74.1	82.4	75.5	59.6	82.6	93.0	89.8	81.8
2021					71.5	79.8	74.0	57.7	79.5	91.7	89.9	80.7
2022					66.5	76.6	70.5	55.3	75.3	90.7	87.6	78.1
2023					63.3	74.7	70.3	54.9	70.7	88.5	86.6	77.6
2024			100.0	100.0	47.9	75.6	71.9	56.1	38.0	88.3	88.1	79.4





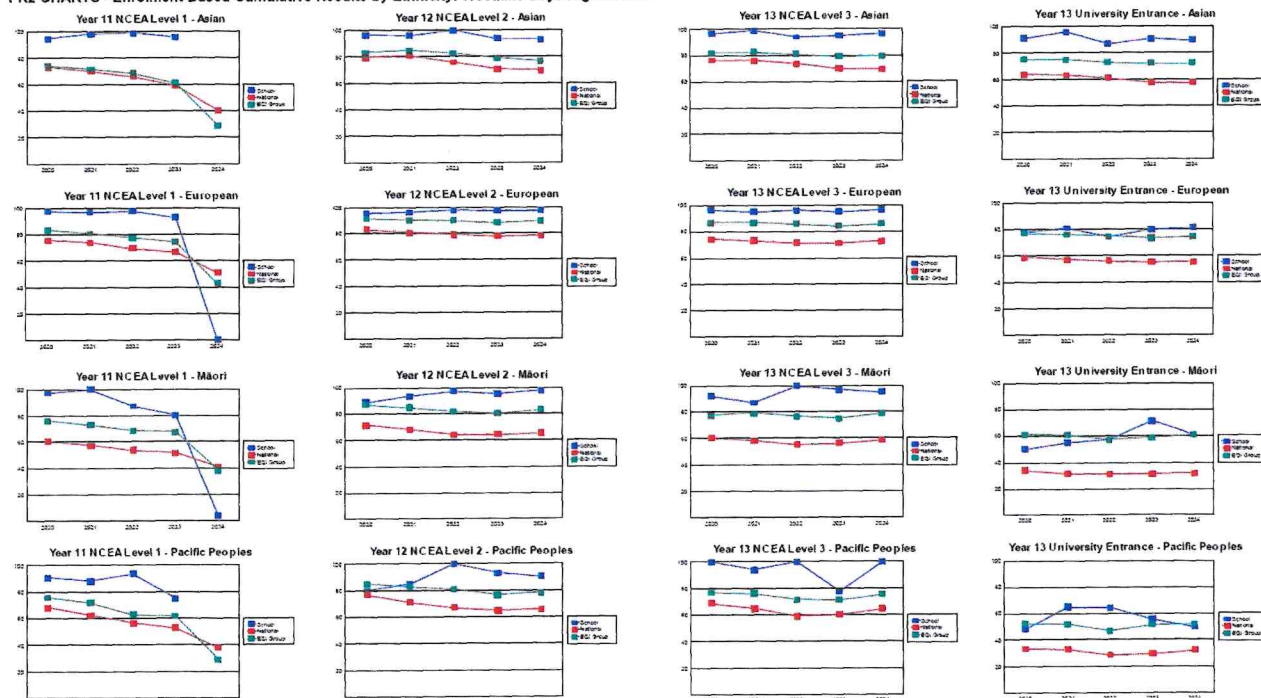
## Achievement in NCEA and UE: Westlake Boys High School

Generated 7-Mar-2025

PR2 - Enrolment Based Cumulative Results by Ethnicity

Westlake Boys High School					National				Fewer Socioeconomic Barriers (School Equity Index Group)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
<b>Asian</b>												
2020	94.7	96.7	96.7	91.4	73.1	80.0	76.5	64.1	74.1	83.2	82.1	75.5
2021	98.1	96.1	98.6	95.8	70.0	81.1	76.2	63.4	71.6	84.8	82.5	74.9
2022	98.7	100.0	93.9	87.2	65.9	76.0	73.6	61.3	68.7	82.3	80.9	73.1
2023	95.3	93.6	94.8	90.8	59.5	70.7	70.1	58.1	60.9	78.9	79.1	72.2
2024		93.1	96.1	89.6	40.2	70.1	69.6	57.9	28.6	76.6	79.4	72.3
<b>European</b>												
2020	97.9	95.3	96.6	77.9	75.8	83.2	74.6	59.0	83.2	91.3	87.0	77.1
2021	96.8	96.3	95.0	80.9	74.0	81.2	73.2	57.2	80.9	90.2	85.9	75.9
2022	97.9	97.7	96.0	74.3	69.7	79.4	71.6	56.0	77.4	89.8	85.7	74.7
2023	92.9	97.3	95.0	79.8	67.2	78.0	71.4	55.5	74.3	88.1	84.2	73.2
2024	0.3	97.3	96.5	81.2	51.3	78.6	72.8	55.6	43.0	89.3	85.8	74.4
<b>Māori</b>												
2020	97.2	89.2	92.5	50.0	60.8	71.9	60.7	34.1	76.2	87.5	77.6	61.0
2021	100.0	93.5	87.1	54.8	57.7	68.3	58.5	31.7	73.3	84.9	79.2	60.7
2022	87.2	97.6	100.0	57.1	53.9	64.1	55.7	30.9	68.6	81.9	77.0	56.9
2023	80.4	95.3	96.8	71.0	51.9	64.6	56.3	31.2	67.8	80.6	75.3	58.4
2024	3.6	97.9	94.7	60.5	40.9	65.4	59.0	31.9	38.5	83.3	78.9	60.5
<b>Middle Eastern/Latin American/African</b>												
2020	100.0	92.9	100.0	90.0	72.4	77.6	73.2	57.7	76.0	81.3	82.0	70.6
2021	100.0	100.0	84.6	84.6	68.4	78.0	70.3	56.0	73.3	81.0	79.4	67.6
2022	100.0	96.0	93.8	87.5	61.3	73.3	67.4	51.4	69.7	79.9	74.8	63.7
2023	100.0	100.0	100.0	90.0	60.2	69.4	66.9	51.4	63.4	77.7	76.4	64.7
2024		92.0	100.0	100.0	41.0	69.5	67.6	52.9	29.7	78.3	77.4	66.2
<b>Other Ethnicity</b>												
2020	85.7	100.0	100.0	100.0	74.6	81.0	74.3	56.9	88.5	89.1	81.6	67.1
2021	91.7	100.0	66.7	66.7	73.2	78.5	72.9	55.1	78.2	87.5	81.4	70.6
2022	100.0	100.0	100.0	100.0	65.5	77.0	66.3	53.4	73.7	88.0	80.2	72.5
2023	93.3	100.0	91.7	83.3	59.6	73.9	65.5	48.7	62.9	86.3	75.5	66.9
2024		94.1	100.0	72.7	41.9	74.4	72.3	56.7	30.6	83.1	84.6	73.4
<b>Pacific Peoples</b>												
2020	90.5	80.0	100.0	48.0	68.2	77.1	68.9	33.7	75.9	85.1	77.0	52.4
2021	88.0	85.0	94.1	64.7	62.3	71.5	64.9	33.0	71.9	83.2	76.2	51.7
2022	93.5	100.0	100.0	64.3	56.6	67.3	59.4	28.7	63.0	80.8	71.8	46.8
2023	75.0	93.3	77.8	55.6	52.7	65.0	60.4	29.8	61.8	76.7	71.4	51.6
2024		90.7	100.0	50.0	38.0	65.8	64.6	32.2	29.0	78.3	75.4	52.1

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Westlake Boys High School



	Working against expectation	Below expectation	At expectation	Above expectation
<b>ACTIVE PARTICIPATION AND RESPECT</b>  <i>Uses class time effectively for learning. Contributes to a positive learning culture.</i>  Graduate Profile Components: Character, Kindness, Promise	<ul style="list-style-type: none"> <li>Needs constant reminders to start on work.</li> <li>Regularly distracted/loses focus during class</li> <li>Contributes negatively to the learning culture of the class and actively disrupts learning by distracting others or repeatedly acts disrespectfully or unkindly towards others.</li> </ul>	<ul style="list-style-type: none"> <li>Slow to make a start on independent work.</li> <li>Sometimes becomes distracted/loses focus during class</li> <li>Sometimes disrupts learning by talking over the teacher and/or calls out. Is sometimes disrespectful of teacher or peers</li> </ul>	<ul style="list-style-type: none"> <li>Makes a prompt start on assigned learning activities, then works consistently during independent work.</li> <li>Pays attention to teacher and follows directions during whole class instruction.</li> <li>Consistently participates in a respectful manner and accepts individual responsibility for learning.</li> </ul>	<ul style="list-style-type: none"> <li>Makes the most of all the available time and other resources to learn as much as possible each class. Intrinsically motivated.</li> <li>Sets an example for others in class, helping peers with kindness, where appropriate.</li> <li>Contributes in a respectful manner to raise the learning culture of the class.</li> </ul>
<b>COURAGE IN LEARNING AND SELF-MOTIVATION</b>  <i>Acts upon feedback purposefully for learning, with a growth mindset. Organised and demonstrates effort and persistence in learning.</i>  Graduate Profile Components: Courage, Perseverance, Resilience	<ul style="list-style-type: none"> <li>Does not use or seek feedback to make improvements.</li> <li>Frequently gives up on difficult tasks, opts out prematurely rather than trying to understand something hard.</li> <li>Frequently missing equipment and uncharged laptop or often asking to leave the class to get a drink/go to the toilet (other than for medical reasons.) Often late to class.</li> <li>Rarely completes home and classwork activities or frequently misses deadlines</li> </ul>	<ul style="list-style-type: none"> <li>Rarely makes good use of improvement opportunities through feedback.</li> <li>Sometimes gives up on difficult tasks, opts out prematurely rather than trying to understand something hard.</li> <li>Sometimes missing equipment, uncharged laptop or often needing to leave the class to get a drink/go to the toilet (other than for medical reasons.) Sometimes late to class.</li> <li>Completes most home and classwork activities, and/or sometimes misses deadlines.</li> </ul>	<ul style="list-style-type: none"> <li>Engages with feedback/corrections when directed by teacher. Seeks help/asks questions.</li> <li>Demonstrates courage in learning and a growth mindset most of the time. Demonstrates resilience when working on challenging material.</li> <li>Consistently brings equipment to class (pens, charged laptop etc.), comes to class expecting to learn and is punctual.</li> <li>Consistently completes and submits the assigned work by the due dates.</li> </ul>	<ul style="list-style-type: none"> <li>Independently uses multiple feedback sources (e.g. teachers, peers, marking schemes.) to improve performance. Seeks and completes follow-up work. Shows curiosity in the subject.</li> <li>Views challenges in a positive light with a growth mindset and encourages others to do the same. Perseveres in learning even difficult things, wants to understand completely.</li> <li>Always brings equipment, is on time and encourages others to do the same.</li> <li>Always completes work to the best of their ability and submits on time.</li> </ul>

# Westlake Boys' High School

## Analysis of Variance

For the year ended 31 December 2024

Aim	Action points	Who?	Analysis of Variance
Successful first year of Elevate Program for Year 11	<ul style="list-style-type: none"> <li>Track achievement data, with 2 assessment data points per term. Compare to previous Level 1 assessments.</li> <li>Use data to measure consistency and moderate the standard of assessment throughout the school.</li> <li>Regularly review the intentions of the program versus the current outcomes at key points of the year.</li> <li>Track engagement data throughout the year for completion rates and involvement in co-requisites.</li> <li>Gather feedback from stakeholders on whether courses are relevant, varied, rigorous and enjoyable.</li> </ul>	ROG, MRU, HJO	Surveys were conducted on other topics, but not on the opinions around our current course offerings.
We have great Level 2 and 3 courses	<ul style="list-style-type: none"> <li>Ensure courses are well-resourced and check that staff are supported to deliver the desired outcomes.</li> <li>Teaching and Learning is rigorous, with high expectations focused on gaining Merit and Excellence.</li> <li>There is a shared understanding that University Entrance is the expected minimum goal for almost all students.</li> <li>Achievement data is tracked frequently to ensure rigour in our approach.</li> <li>Gather feedback from stakeholders on whether courses are relevant, varied, rigorous and enjoyable.</li> <li>Students are supported through option selection to best suit the needs of students on vocational pathways.</li> </ul>	ROG, MRU, HJO	<p>PD Program throughout the year focused on excellence in T&amp;L. This is ongoing.</p> <p>Surveys were conducted on other topics, but not on the opinions around our current course offerings.</p> <p>Some checking was done on option selections, but there is further work needed to plan for best practice in guiding students through this process to pick the most appropriate path for them.</p> <p>Regular tracking and intervention for senior students ensures boys are supported towards their goals and qualifications.</p>
Junior courses are engaging and relevant	<ul style="list-style-type: none"> <li>Continue to focus on high expectations to prepare for senior courses.</li> <li>Gather feedback from stakeholders on whether courses are relevant, varied, rigorous and enjoyable</li> </ul>	ROG, MRU, HJO	Surveys were conducted on other topics, but not on the opinions around our current course offerings.
Our boys serve the community and are involved in charitable work	<ul style="list-style-type: none"> <li>Deliver the co-requisite requirement for Year 11 Elevate Award.</li> <li>Coordinate the current volunteerism and community groups across the school.</li> <li>Implement the SVA app to track and monitor student participation.</li> <li>Celebrate students who serve in our school community.</li> </ul>	MRU, NDA	
Students are involved in co-curricular activities	<ul style="list-style-type: none"> <li>Maintain momentum and improve participation and consistency of House Competition events throughout the year.</li> <li>Co-curricular involvement is tracked and encouraged.</li> </ul>	HJO, CPE	<p>Participation in House Events and co-curricular involvement improved, but we need to keep working on the range of house events to ensure a wider range of students feel as though they can get involved.</p> <p>House leaders met regularly and lead events throughout the year. New house prefect badges were created and worn for the first time. Consistent messaging about House pride is something we will continue to work on.</p>

Further research and professional development on offer to reflect best practice in boys' education	<ul style="list-style-type: none"> <li>Professional development is planned around the needs of teachers to be able to deliver best practice in a boys' school classroom.</li> <li>Further development of the PD programs on offer in our school, extending to Aspiring Senior Leadership Program.</li> </ul>	ROG	<p>PD Program throughout the year focused on excellence in T&amp;L. This is ongoing.</p> <p>First year of Aspiring Senior Leader course completed, with 3 participants gaining positions in the Senior Leadership Team. 2<sup>nd</sup> year continuing in 2025.</p>
Gather feedback from families	<ul style="list-style-type: none"> <li>Survey families in regular and simple ways to find out blind spots and areas for improvement.</li> </ul>	HJO	A survey series was conducted of relevant topics across the school community. Results shared and will inform new goals and areas of improvement.
Technology and how it can help what we do	<ul style="list-style-type: none"> <li>Investigate and introduce appropriate digital technologies that align with the school's Strategic Plan.</li> <li>Improve our current technologies and develop further digital technologies within teaching and learning.</li> <li>Upskilling teaching and non-teaching staff on using some of the commonly used programs, such as Microsoft 365.</li> <li>Projecting in the classroom.</li> </ul>	THA	<ul style="list-style-type: none"> <li>Network issues led to CAPEX investment into infrastructure and network reliability solutions</li> </ul>
Having a campus and infrastructure that enhances teaching and learning outcomes and increases extracurricular engagement	<ul style="list-style-type: none"> <li>Increase the number of classrooms.</li> <li>Increase our outdoor seating and shelter areas.</li> <li>Improve accessibility into blocks.</li> <li>Improve our student bathrooms.</li> <li>Improve and increase our changing room facilities.</li> <li>Grow our infrastructure to support the new Elevate program in Y11 and other new courses in the curriculum.</li> <li>Continue to improve the security and safety of the campus.</li> </ul>	BCA	<ul style="list-style-type: none"> <li>Developed 2 new classrooms.</li> <li>Outdoor seating and shelter areas not developed due to budget constraints.</li> <li>Accessibility ramps constructed</li> <li>Full refurbishment completed</li> <li>Full refurbishment on sports change rooms completed</li> <li>Relocated Thrive Nation rigs</li> <li>Improved monitoring and response by changing security company. Updated CCTV server and added 6 cameras</li> </ul>
A new Te Puna Facility	<ul style="list-style-type: none"> <li>Begin planning, consulting, working through funding opportunities and engaging interested parties regarding the site location and design of the multi-purpose learning centre and whare.</li> </ul>	BCA	<ul style="list-style-type: none"> <li>This project was developed to concept design only and failed at feasibility (location and cost)</li> </ul>
A new Music and Drama Facility	<ul style="list-style-type: none"> <li>Finalizing detailed designs, carrying out tender to assign contractor and committing to a start date for the extension and full refurbishment of the existing M block.</li> </ul>	BCA	<ul style="list-style-type: none"> <li>Detailed design completed</li> <li>Building consent granted</li> <li>Project handed to RCC</li> <li>Project began in Dec 24</li> </ul>
To help boys manage the vast and rapid societal changes, while maintaining a strong sense of character.	<ul style="list-style-type: none"> <li>Create safe spaces for our LGBTQ+ to feel proud in their identities and promote our inclusive culture as a school, continuing to respond compassionately to students who have diverse needs.</li> <li>Have a zero-tolerance approach to any form of discrimination, aligned with our new inclusivity policy.</li> <li>Promote positive masculinity through our VTPI, Consent Education and Sociology programmes, as well as assemblies and through external speakers (In Your Skin, Richie Hardcore).</li> </ul>	<p>CPE</p> <p>PFO</p>	<p>We have met the needs of our current LGBTQ+ students and ensured they have safe spaces in the school, however, this is an adaptable area and we need to ensure future building works take this into consideration, where applicable (e.g. bathrooms, meeting spaces). Regular dialogue with and feedback from our LGBTQ+ students suggests they feel supported and safe – much of this stems from our response to diverse needs and our approach to incidents.</p> <p>Positive masculinity continues to be a focus throughout the areas listed.</p> <p>A wide range of co-curricular groups are available and have been promoted, but more emphasis could be placed on this throughout the year.</p>



	<ul style="list-style-type: none"> <li>• Ensure there are ways in which boys can feel connected to the school (through the promotion and maintenance of co-curricular groups) to improve their social re-integration post-Covid.</li> <li>• Create spaces where boys can openly discuss mental health and the challenges thereof. The revitalization of Oranga Tonutanga.</li> <li>• Address the dangers (and benefits) of new, innovative technology through our VTPI programme, including phishing, AI and social media.</li> </ul>		<p>VTPI classes, Deans and Counsellors all offer areas where students can discuss mental health and the associated challenges. Oranga Tonutanga, however, has not been revitalized due to staff/student interest.</p> <p>AI is being addressed with regularity and we have strong policies in place with students and staff. This will be an ongoing challenge, hence the yellow coding.</p>
To ensure equitable outcomes and opportunities for all students	<ul style="list-style-type: none"> <li>• Ensure we have a diverse range of cultural, social, political, and sporting groups on offer to meet the needs and interests of our boys, providing multiple opportunities to feel a sense of belonging.</li> <li>• Support staff with creating classroom environments that are welcoming and supportive for all boys.</li> <li>• Continue to resource and support boys with financial hardship, whether through lunch programmes, providing loan devices or managing their fees/donations.</li> <li>• Ensure all students who require supplementary academic support have access to it.</li> </ul>	CPE	<p>Due to staff support, the range of groups on offer at Westlake is incredibly diverse. Staff were supported through PDs and HOFs to help create positive classroom environments. This has had an even more explicit focus at the start of 2025.</p> <p>Students who face financial hardship continue to get support whether through laptops, food programmes or help with fees.</p> <p>Our Learning Centre continues to grow and meet the significant range of student needs.</p>
We are proudly multi-cultural. We embrace and celebrate our diversity	<ul style="list-style-type: none"> <li>• Continue to implement the values of our new inclusivity policy, including; create safe spaces for our LGBTQ+ to feel proud in their identities and promote our inclusive culture as a school, continuing to respond compassionately to students who have diverse needs. Have a zero-tolerance approach to any form of discrimination, aligned with our new inclusivity policy.</li> <li>• Continue to provide opportunities for boys to showcase their culture through performance (Polyfest, assemblies) and through celebrations at school (Culture Week, Language weeks, food markets, Chinese Night, Korean Night etc.).</li> </ul>	CPE	<p>We have met the needs of our current LGBTQ+ students and ensured they have safe spaces in the school, however, this is an adaptable area and we need to ensure future building works take this into consideration, where applicable (e.g. bathrooms, meeting spaces). Regular dialogue with and feedback from our LGBTQ+ students suggests they feel supported and safe – much of this stems from our response to diverse needs and our approach to incidents.</p> <p>The cultural groups and events continue to be a highlight throughout our calendar.</p>
Our boys are well and healthy – mentally, physically, socially, and emotionally	<ul style="list-style-type: none"> <li>• Explore ways to measure the success of the pastoral programmes we are using in the school and generate data which will allow us to both understand the needs of our young men and identify areas of focus.</li> <li>• Continue to re-implement a consistent school-wide approach to pastoral matters to provide consistency and accountability for the boys.</li> </ul>	<p>PFO</p> <p>CPE</p>	<p>Pastoral data such as incident entries, attendance records, wellbeing data from Heron House and academic tracking continues to help us understand the needs of our students and respond appropriately. However, we still want to investigate how we can better use data to inform us of student wellbeing needs.</p> <p>There was certainly a school-wide focus on consistency in pastoral matters but we will further address this in the start up plan for 2025.</p>
	<ul style="list-style-type: none"> <li>• Continue to provide students with access to a wide range of services to support well-being. These include: Guidance Department, Learning Centre, Deans, VTPI tutors, Health Centre and ORAH.</li> </ul>	NDA	<p>The support for students is still an area of strength for the school.</p>

	<ul style="list-style-type: none"> <li>• Improve attendance by: Deans to closely monitor attendance for their year levels and discuss priority students with SLT line manager. Deans and SLT to implement action plans thereafter. Deans to pay specific attention to those under 85% attendance. Engagement dean to closely monitor worst attendees. Virtute teachers to track attendance of their students closely during admin periods.</li> <li>• EMG VTPI groups introduced in order to closely monitor the students with most concerning attendance statistics.</li> </ul>		<p>Attendance improved by 1% on the previous year and still well above the national average. We will continue to make this a focus in 2025 and try to raise this higher.</p> <p>EMG groups have had some success to target the lowest attendees.</p>
Our Pasifika students embrace and connect with their culture to ensure they achieve in our community	<ul style="list-style-type: none"> <li>• Improve overall attendance rates for our Pasifika students to ensure they are reaching their potential in all areas of school life.</li> <li>• Promote University Entrance as a pathway for our students and encourage teachers to extend our students in the classroom to attain course and overall endorsements.</li> <li>• Promote student leadership within our community which allows for further growth of our student leadership team. Leaders will have specific roles and responsibilities within our Pasifika community, eg Cultural, Event &amp; Virtute/Assembly leaders.</li> <li>• Further engagement of our students in Pasifika events to ensure they connect with their culture.</li> <li>• Engage with outside organisations to further enhance the cultural experience for our Pasifika students in our community.</li> </ul>	NDA	<p>WSL roles specifically looking into Pasifika academic tracking supported the overall progress of NCEA qualifications.</p> <p>Pasifika events and assemblies have been regular and growing in numbers regarding attendance.</p>
A program to support parents of boys.	<ul style="list-style-type: none"> <li>• Development of parent education handbooks which address topical issues relating to our young men including, sleep, anger, social media use, substance dependence, consent, etc.</li> <li>• Work with external speakers to host seminars for our parents and wider community to engage with up-to-date information regarding matter addressed in the parent education handbooks.</li> <li>• Engage with our community further to hear about their needs and how we can support their young men to succeed.</li> </ul>	PFO	<p>Parent handbooks have been developed, and we are exploring print options.</p> <p>We hosted 4 parent education evenings with external speakers across 2024.</p> <p>A series of community consultation surveys were conducted across Term 3 and 4 in 2024. Findings have been shared with SLT and will be used for future planning.</p>
We manage the school roll carefully and	<ul style="list-style-type: none"> <li>• Continued monitoring of the school roll as we deal with increased enrolment</li> </ul>	PFO DFE	Roll pressure is an ongoing concern. The school will be the biggest it has ever been at the beginning of
Developing the character of our boys so they become terrific men.	<ul style="list-style-type: none"> <li>• Reengage with the schools' character education framework and review its suitability and alignment with the current school programmes, expectations and activities.</li> <li>• Ensure that part of our community engagement focuses on establishing an up-to-date version of how our boys and their families view success at WBHS, and use this to review and if necessary, realign our graduate outcomes.</li> </ul>	PFO	<p>We have engaged with an external consultant to review Te Puna with a particular focus on Te Rumaki. A key outcome of this work is a whanau hui to establish a clear vision for the department and in turn, establish a graduate profile.</p>

	<ul style="list-style-type: none"> <li>• Work with Te Puna staff to establish graduate outcomes that are reflective of the culture, values and expectations of our Maori students with particular focus on our Te Rumaki programme.</li> <li>■ Find new ways to integrate character ideas and teachings into daily school life.</li> </ul>	PFO	Work regarding character education is ongoing and by design, needs to reflect the changing values and expectations of adolescent boys in NZ. Continued adaptation of our VTPI programme is a key part of this. Also, deliberate messaging in assemblies and at key school events.
Matauranga Maori	<ul style="list-style-type: none"> <li>■ There will be a continuation of the affirmation of matauranga Maori in the day to day processes and protocols of Westlake</li> <li>■ An ongoing review of the teaching of core Maori programmes at Westlake Boys High School</li> <li>■ Continued engagement with whanau and mana whenua - Ngati Paoa and Te Kawerau a Maki</li> <li>■ Continued professional development with staff on Maori cultural responsive teaching approaches</li> <li>■ Continued strengthening and implementation of Tikanga Maori into the day to day life of Westlake Boys High School</li> <li>• Continued whanau and kaiako engagement with the Board of Trustees</li> </ul>	JWA	<p>We have a new Board of trustees' member as a Maori whanau representative.</p> <p>Whanau hui took place throughout 2024.</p> <p>Te Puna cultural trip to Hawaii took place at the end of 2024.</p> <p>Professional development for all staff regarding Matauranga Maori took place and was facilitated by Matua Johnny Waititi.</p> <p>Curriculum implementation of Elevate course took place which had a particular focus on incorporating Matauranga Maori into planning.</p>
Programmes	<ul style="list-style-type: none"> <li>• We look to expand on Open Ground and Future Sport. Possible areas for expansion - music or art?</li> <li>• We continue to build upon the success of 2023 outside of the classroom in sport and the arts.</li> <li>■ Elevate is a success.</li> <li>• We investigate new courses at all levels.</li> <li>• Investigate the possibility of new Vocational Pathways</li> </ul>		<p>Have not explored further expansion of these types of courses yet, but are investigating the potential with a Computer Games company and our digitech courses.</p> <p>Many teams and cocurricular groups experienced continued success in their field both locally, nationally and internationally.</p> <p>There is currently a soft pause on new course as the new curriculum changes roll through. The focus is on strengthening literacy and numeracy instead.</p>
Great staff-look after	<ul style="list-style-type: none"> <li>■ Senior Leadership Preparation Course.</li> <li>■ Ongoing programmes from 2023 (fitness, yoga, etc).</li> <li>• Celebrate Scholarships success.</li> </ul>	<p>ROG</p> <p>ROG/CBO</p>	<p>Aspiring Senior Leadership course completed first year (see above).</p> <p>Staff "bonus" programs continued (fitness, yoga, art), and rolling out more (tech tools)</p> <p>Most successful scholarship year ever, including excellent results at the very top end of possible achievements (premier, outstanding, top in subjects)</p>
Recruitment, retention, etc	<ul style="list-style-type: none"> <li>■ Waikato Programme, we train 10 staff this year and appoint as many as possible.</li> <li>■ Large number of Year 1 and 2 teachers. More support needed there.</li> <li>■ On-going staff PD.</li> </ul>	JAR	<p>We currently have 2 trainees of ASSTP graduating in June, 1 on full year course, and 1 due to begin mid-year intake. We have 5 trainees from The Teachers' Institute.</p> <p>Inquiries come in every week, and we arrange shadowing for those interested in teaching careers. We host other trainee teachers from a range of ITE providers (currently approx. 20 in term 1-2)</p>
	<ul style="list-style-type: none"> <li>■ Senior leadership Preparation Course.</li> <li>• We have the most Maori and Pacific teachers that we have ever had.</li> <li>• Appointing four additional pastoral Maori and Pacific staff.</li> </ul>		<p>On-going in-house PD programmes up and running, including whole staff, bite size, Aspiring Middle Leadership Programme, book club etc...</p> <p>KEA as Specialist Classroom teacher providing one-to-one support where necessary.</p>

	<ul style="list-style-type: none"> <li>■ Additional support for three trainees LAT Science teachers.</li> </ul>	ROG/CDW/JAR/KEA	<p>Beginning teachers PD programme (induction) runs every Tue am. Annually, feedback sought, reflection made, changes made. Changes also made to start of year induction programme.</p> <p>Growth of group mentor programme for PCTs. Currently 22 staff (beginning teachers, new to NZ, new to Secondary) being mentored by 8 mentors. Mentor support given by JAR.</p> <p>CDW gave additional support to Science LATs - success.</p>
School Roll	<ul style="list-style-type: none"> <li>• Grow International student numbers.</li> <li>■ 500 places offered in Year 9 for 2025.</li> <li>■ New classrooms in the Music/Drama extension.</li> </ul>	PFO	<p>International student numbers positively trended across 2024. We begin 2025 with 161 which is above what was forecasted.</p> <p>We offered 480 places at the end of 2024 and this increased to over 510 following some INZ movement.</p> <p>New classrooms will be available for use at the beginning of 2026.</p>
What will we look to implement next?	<ul style="list-style-type: none"> <li>■ Drama/Music - detailed plans finished for July. Project to start late 2024</li> </ul>	DFE/PFO	<p>This project is underway and on schedule to be completed in September of 2025. We will be able to occupy it from Jan 2026.</p>
What will we look to implement next	<ul style="list-style-type: none"> <li>• New Te Puna - progress with detailed design during 2024 as well as costing the facility and investigating funding sources</li> </ul>	DFE/PFO	<p>The design process was undertaken in 2024, however, there were feasibility concerns with the selected site. Further exploration is needed regarding this project. It is still a priority.</p>
Induction experience	<ul style="list-style-type: none"> <li>■ Continue with our Year 9 Camp in 2025 to help the transition of our new students, developing a sense of brotherhood and belonging before the</li> </ul>	CPE	<p>This is ongoing. We ran another successful camp in the 24/25 summer and adjustments will be made to ensure the long-term viability of this initiative.</p>
How we sustain, embed and improve our Te Rumaki program	<ul style="list-style-type: none"> <li>• Resourcing that will sustain the Rumaki programme.</li> <li>■ Actively recruit teachers in Science, Technology, Maths - teachers with competency in Te Reo, tikanga Maori.</li> </ul>	JWA	<p>Have taken on a trainee in the Maori immersion/Science space</p>



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WESTLAKE BOYS HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Westlake Boys High School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 9 to 30, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards.

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### Breach of Legislation Relating to the enrolment of an International Student

Without modifying our opinion, we draw the reader's attention to a breach of legislation. The School enrolled and met the costs of one international student in the year ended 31 December 2024 through a scholarship. This is a breach of section 521(1) of the Education and Training Act 2020 which requires state schools to charge fees for international students that are not less than the estimated costs of providing tuition to one student in the relevant subject, course, or programme including the provision of capital facilities, plus any other fees prescribed for international students.

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 7 and pages 31 to 50, but does not include the financial statements, and our auditor's report thereon.


Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand